

HOUSE _____ AMENDMENT NO. _____

Offered By

AMEND House Committee Substitute for Senate Bill No. 30, Page 7, Section 71.012, by inserting after all of said section the following:

"82.875. 1. The governing body of any home rule city with more than one hundred thirteen thousand two hundred but fewer than one hundred thirteen thousand three hundred inhabitants may impose, by order or ordinance, a sales tax on all retail sales made within the city which are subject to sales tax under chapter 144, RSMo. The tax authorized in this section shall not exceed one percent of the gross receipts of such retail sales, may be imposed in increments of one-eighth of one percent, and shall be imposed solely for the purpose of funding police services provided by the police department of the city. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such order or ordinance adopted under this section shall become effective unless the governing body of the city submits to the voters residing within the city at a state general, primary, or special election a proposal to authorize the governing body of the city to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second

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1 calendar quarter after the director of revenue receives notification of adoption of the local sales
2 tax. If a majority of the votes cast on the question by the qualified voters voting thereon are
3 opposed to the question, then the tax shall not become effective unless and until the question is
4 resubmitted under this section to the qualified voters and such question is approved by a majority
5 of the qualified voters voting on the question.

6 3. All revenue collected under this section by the director of the department of revenue on
7 behalf of any city, except for one percent for the cost of collection which shall be deposited in the
8 state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and
9 shall be known as the "City Police Services Sales Tax Fund", and shall be used solely for the
10 designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be
11 commingled with any funds of the state. The director may make refunds from the amounts in the
12 trust fund and credited to the city for erroneous payments and overpayments made, and may
13 redeem dishonored checks and drafts deposited to the credit of such city. Any funds in the special
14 trust fund which are not needed for current expenditures shall be invested in the same manner as
15 other funds are invested. Any interest and moneys earned on such investments shall be credited to
16 the fund.

17 4. The governing body of any city that has adopted the sales tax authorized in this section
18 may submit the question of repeal of the tax to the voters on any date available for elections for
19 the city. If a majority of the votes cast on the question by the qualified voters voting thereon are
20 in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar
21 year in which such repeal was approved. If a majority of the votes cast on the question by the
22 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
23 section shall remain effective until the question is resubmitted under this section to the qualified
24 voters and the repeal is approved by a majority of the qualified voters voting on the question.

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1 5. Whenever the governing body of any city that has adopted the sales tax authorized in
2 this section receives a petition, signed by a number of registered voters of the city equal to at least
3 two percent of the number of registered voters of the city voting in the last gubernatorial election,
4 calling for an election to repeal the sales tax imposed under this section, the governing body shall
5 submit to the voters of the city a proposal to repeal the tax. If a majority of the votes cast on the
6 question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become
7 effective on December thirty-first of the calendar year in which such repeal was approved. If a
8 majority of the votes cast on the question by the qualified voters voting thereon are opposed to the
9 repeal, then the sales tax authorized in this section shall remain effective until the question is
10 resubmitted under this section to the qualified voters and the repeal is approved by a majority of
11 the qualified voters voting on the question.

12 6. If the tax is repealed or terminated by any means, all funds remaining in the special
13 trust fund shall continue to be used solely for the designated purposes, and the city shall notify the
14 director of the department of revenue of the action at least ninety days before the effective date of
15 the repeal and the director may order retention in the trust fund, for a period of one year, of two
16 percent of the amount collected after receipt of such notice to cover possible refunds or
17 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
18 accounts. After one year has elapsed after the effective date of abolition of the tax in such city,
19 the director shall remit the balance in the account to the city and close the account of that city.
20 The director shall notify each city of each instance of any amount refunded or any check redeemed
21 from receipts due the city."; and

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23 Further amend said bill by amending the title, enacting clause, and intersectional references
24 accordingly.

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